

State of Indiana

2016 June Settlement Manual



Auditor of State
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Updated 4-27-15

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Settlement Filing Information

Settlement filing is completed by emailing worksheets and documents to the Settlement Department Settlements@auditor.in.gov. The following documents must be emailed to the Settlement Department when the June Settlement is filed with the Auditor of State's (AOS) Office:

- [Settlement Sheet Form 105](#).

The Settlement Sheet Form 105 is an Excel worksheet provided by the AOS. You must use the Settlement Sheet Form 105 provided by the AOS when the Settlement is emailed to the Settlement Department for approval.

- [County Treasurer's Certificate of Tax Collections Form 49TC](#).

The Form 49TC is an Excel worksheet provided by the AOS. You may use a property tax software generated form that has been approved by AOS.

- [Certificate of Tax Refunds Form 17TC](#), if property tax refunds are deducted.

The Form 17TC is an Excel worksheet provided by the AOS. You may use a property tax software generated form that has been approved by AOS. There are columns on the spreadsheet that verify the individual credit amounts equal the total PTRC and total HSC.

If tax refunds are deducted in the settlement and the refunds include PTRC and HSC, a check to the state for the state PTRC and state HSC portion of the refunds must be sent to the Settlement Department before the Settlement will be given preapproval.

- The [Excise Tax Allocation Deduction Calculation Worksheet](#) must be submitted.
- [The 2008 and Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet](#). This is only applicable if your county has opted to continue to track 2008 & Prior Delinquent Tax and Penalty Collections. You must request the 2008 & Prior Delinquent Tax Worksheet from the AOS.
- [Treasurer/Auditor Excise Tax Reconciliation Worksheet](#). This is an Excel worksheet provided by the AOS.
- Distribution Rates Listing from your property tax software system in an excel file.
- [Quietus Worksheet](#) is to be completed, provided, and approved as a part of the settlement approval process.

Highlights of Settlement Issues

1. A checklist to verify the settlement documentation is correct and in balance is provided. The checklist must be used prior to sending settlement documents for approval. While a completed checklist is not a guarantee of an accepted submission, the checks are a representation of common errors or issues that will slow down the review.
2. The 2008 & Prior Delinquent Tax & Penalty form is no longer a requirement. Counties may opt to continue to separately track and distribute the 2008 & Prior Delinquent Tax & Penalty. The 49TC will still include the column for the treasurer to designate the collections of 2008 & prior delinquent tax and penalties in case your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections. The Settlement Sheet Form 105 will include line 5 for the reporting of the state's share of the collections of 2008 & prior delinquent tax and penalties if your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections.
3. The Settlement Form 105 and Apportionment Form 102 include a line in Section A to report the collections of late payment penalties on unpaid special assessments.
4. The Settlement Form 105 and the Apportionment Form 102 includes a line in Section A to allow the county to include any pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements or any other pre-apportionment adjustments deemed necessary.
5. Adjusted property tax rates and not Department of Local Government Finance (DLGF) certified property tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Also, Lake and St Joseph must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the AOS and provided to the county auditors of the affected counties.
6. Counties who have adopted local PTRC and/or HSC and/or residential PTRC must include these credit dollars in the June 2016 Settlement. At a minimum 5/12's of the credit dollars shown on the 2015 pay 2016 Abstract must be included in the June 2016 Settlement. Settlements that do not include this minimum amount of credit dollars will not be approved. Please refer to the [Apportionment Sheet](#), [Form 49TC](#), and [Settlement Sheet](#) instructions.
7. Counties who have adopted any other local property tax must include these credit dollars in the June 2015 Settlement. At a minimum 5/12's of the credit dollars shown on the 2015 pay 2016 Abstract must be included in the June 2016 Settlement. Settlements that do not include this minimum amount of credit dollars will not be approved. Please refer to the [Apportionment Sheet](#), [Form 49TC](#), and [Settlement Sheet](#) instructions.
8. Also included in June Settlement are the Excise Tax Allocations. These include the SWETA, Welfare Excise Tax, and School Excise Tax Allocations. Please refer to the [Excise Tax Allocation Deductions](#) instructions.
9. The Treasurer's Report of Collections, 49TC, Section 3 is for the county treasurer to report the collection of late payment penalties on special assessments.

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Highlights of Settlement Issues

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10. LOIT Operating Levy Freeze counties: The LOIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates and the combined rates are used for the distribution of excise tax.
11. The Quietus Worksheet is required to be filed and approved before the Form 105 Settlement Sheet is printed and sent to the county.

To receive preapproval, the following must be received by AOS.

- Correct spreadsheets mentioned above
- The completed balancing checklist
- Confirmation of certified and circuit breaker adjusted rates.
- Full submission the funds associated below:
 - SWETA, welfare and school excise tax allocations due the state
 - The state's portion of 2008 & prior delinquent tax collections (if applicable)
 - The PTRC and state HSC due the state
 - The fines and fees (Section C of the 105)

Remitting Funds and Approval

These amounts may be remitted via a single ACH or check. If the remittances are combined, please provide a supporting document with a breakdown and support for your remittance amounts. Please send your notifications of ACH and support to Settlements@auditor.in.gov.

When the above documents are approved, and all remittances have been received, you will be notified of your county's pre-approval which will allow you to proceed with the settlement process. At this point, we will mail your official County Form 105 for signature.

Your county will not receive final approval until a signed and returned copy of the printed County Form 105 is received by the AOS.

Mailing address:

Auditor of State
Settlement Department
Room 240 State House
200 W. Washington
Indianapolis, IN 46204-2793

The following instructions are organized in the recommended order of completion. Please read them completely before beginning the June Settlement.

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Form 17TC - Certificate of Tax Refunds

You are not required to deduct property tax refunds in the June Settlement. If property tax refunds are deducted in the June Settlement, you must file the Certificate of Tax Refunds Form 17TC with the settlement department.

The Form 17TC is provided by the AOS and must be used. The only exception is if your software vendor has provided an excel worksheet identical to our electronic form 17TC.

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary (sheet) tab is labeled Summary Tab. The taxing district tabs are labeled A(1) through A(125). Instructions on how to rename the taxing district tabs A(1) through A(125) to your taxing district names are included below. If you need more than 125 taxing district sheets please contact our office. DO NOT add or delete worksheets to our form.

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell C4), enter the county name.

Where the words “ENTER TAX YEAR HERE” appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

To Rename Taxing District Tabs

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right clicking on the tab
- Select Rename
- Type the taxing district name and press enter

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

Entering Taxing District Name to Taxing District Sheet

In the cell above where “Enter Taxing District Above” appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

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Certificate of Tax Refunds - Form 17TC

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Entering Tax Refund Information to Taxing District Sheets

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, please contact settlements@auditor.in.gov. We will assist you in increasing the number of lines. Please do not delete unused worksheets.

You may wish to use a separate worksheet for refunds of 2008 and prior years as this information is used on the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

Below is a description of each column and what data is to be entered.

Column One: “To Whom Paid” enter the name of the taxpayer who received the refund.

Column Two: “Date Paid” enter the date the refund was paid.

Column Three: “Warrant Number” enter the check number of the refund.

Column Four: “Refunded to Taxpayer” enter the amount refunded to the taxpayer including interest paid to the taxpayer. This information can be found on the 17T form in the “Interest Due Claimant” section.

Column Five: “Total State and Local PTRC” enter the PTRC amount of the refund. Almost all property tax refunds for tax years prior to payable will include PTRC. This information can be found on the 17T form line 100 PTRC.

Column Six: “Total HSC and Residential PTRC” enter the HSC amount of the refund. Almost all homestead property tax refunds for tax years prior to payable 2011 will include HSC. This information can be found on the 17T form, line 100 HSC.

Column Seven: “State PTRC Due State” is the state PTRC portion of the refund.

Column Eight: “LOCAL LOIT (CAGIT or COIT) PTRC Due Local LOIT (CAGIT or COIT) PTRC Fund” is the local LOIT (CAGIT or COIT) PTRC portion of the refund, if applicable.

If your county has a Local LOIT (CAGIT or COIT) PTRC rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT PTRC are applicable, the amount of PTRC of the refund will need to be broken down between State PTRC and Local LOIT PTRC.

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Certificate of Tax Refunds - Form 17TC

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The calculation method is as follows:

STATE PTRC PORTION

Column 7: Total PTRC amount divided by total PTRC rate times the state PTRC rate.

LOCAL LOIT (CAGIT OR COIT) PTRC PORTION

Column 8: Total PTRC amount divided by total PTRC rate times the local LOIT (CAGIT or COIT) PTRC rate.

The combination of these two amounts must come back to the total PTRC. If the total of the state PTRC portion and the local LOIT PTRC portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state PTRC portion and the local LOIT PTRC portion adds up to the total PTRC amount of the refund.

Example:	Total PTRC amount of the refund	\$100.00
	State PTRC rate	15.0000
	Local LOIT PTRC rate	<u>10.0000</u>
	Total PTRC rate	25.0000

Calculate the State PTRC Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 15.0000 (the State PTRC Rate) = \$60.00

Calculate the Local LOIT PTRC Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 10.0000 (the local LOIT PTRC Rate) = \$40.00

State PTRC Portion	\$60.00
Local LOIT PTRC Portion	<u>\$40.00</u>
Total PTRC of Refund	\$100.00

Column Nine: “State HSC Due State” is the state HSC portion of the refund.

Column Ten: Deleted. (Prior to close-out, contained HEA1001 state HSC)

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Certificate of Tax Refunds - Form 17TC

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- Column Eleven:** “COIT HSC Due COIT HSC Fund” is the COIT HSC portion of the refund.
- Column Twelve:** “CEDIT HSC Due CEDIT HSC Fund” is the CEDIT HSC portion of the refund.
- Column Thirteen:** “CEDIT Residential PTRC Due CEDIT Residential PTRC Fund” is the CEDIT Residential PTRC portion of the refund.
- Column Fourteen:** “LOCAL LOIT (CAGIT or COIT) HSC Due LOIT (CAGIT or COIT) HSC Fund” is the local LOIT (CAGIT or COIT) HSC portion of the refund.
- Column Fifteen:** “LOCAL LOIT (CAGIT or COIT) Residential PTRC Due Fund” is the local LOIT (CAGIT or COIT) residential PTRC portion of the refund.

The calculation method is as follows:

STATE HSC PORTION:

- Column 9:** Total HSC amount divided by total HSC rate times the state HSC rate.

COIT HSC PORTION

- Column 11:** Total HSC amount divided by total HSC rate times the COIT HSC rate.

CEDIT HSC PORTION

- Column 12:** Total HSC amount divided by total HSC rate times the CEDIT HSC rate.

CEDIT RESIDENTIAL PTRC PORTION

- Column 13:** Total HSC amount divided by total HSC rate times the CEDIT residential PTRC rate.

LOCAL LOIT (CAGIT OR COIT) HSC PORTION

- Column 14:** Total HSC amount divided by total HSC rate times the local LOIT (CAGIT or COIT) HSC rate.

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Certificate of Tax Refunds - Form 17TC

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LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PTRC PORTION

Column 15: Total HSC amount divided by total HSC rate times the local LOIT (CAGIT or COIT) residential PTRC rate.

The combination of these amounts must come back to the total HSC amount of the refund. If the total of the COIT, CEDIT HSC portions, Local LOIT (CAGIT or COIT) residential PTRC portion, and the Local LOIT (CAGIT or COIT) HSC portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable HSCs add up to the total HSC amount of the refund.

The following example is for a parcel that only has CEDIT HSC. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total HSC amount of the refund

Example:	Total HSC of the refund	\$600.00
	State HSC rate	15.0000
	CEDIT HSC rate	12.5000
	Total HSC rate	27.5000

Calculate the State HSC Portion:

\$600.00 (total HSC of refund) divided by 27.5000 (the total HSC rate) = \$21.82
\$21.82 times 15.0000 (the State HSC Rate) = \$327.27

Calculate the CEDIT HSC Portion:

\$600.00 (total HSC of refund) divided by 27.5000 (the total HSC rate) = \$21.82
\$21.82 times 12.5000 (the total CEDIT HSC rate) = \$272.73

State HSC Portion	\$327.27
CEDIT HSC Credit Portion	\$272.73
Total HSC of Refund	\$600.00

The result should come back to the total HSC of the refund. No rounding adjustment is necessary.

Column Sixteen: “Total Refund” is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total HSC amount. The spreadsheet calculates this amount. The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the “Summary Tab.”

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Certificate of Tax Refunds - FORM 17TC

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If the tax refunds are included in the June Settlement, the spreadsheet must be emailed to the Settlement Department when the Settlement is filed. Please check to be certain there are no amounts listed in the proof columns at the far right of the spreadsheet. If there are amounts in the proof column, please review each worksheet to find the error and make the necessary corrections.

The Proof of State and Local PTRC column is a formula comparing the total amount of PTRC of the 17T to the breakdown of state PTRC and LOIT PTRC. This amount must be zero. If the amount in the Proof column is not zero, the amounts and calculation of those amounts entered in columns 5, 7, and 8 need to be checked.

The Proof of HSC and Residential PTRC column is a formula comparing the total amount of HSC of the 17T to the breakdown of State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, Local LOIT HSC, and Local LOIT Residential PTRC. This amount must be zero. If the amount in the Proof column is not zero, the amounts and the calculation of those amounts entered in columns 6, and 9 through 15 need to be checked.

If the tax refunds deducted in the settlement include state PTRC and/or state HSC, a check to the state for the amount of the **state portion** of PTRC and **state portion** of the HSC **must** be sent to the Settlement Department before the Settlement will be given final approval. Please net the State PTRC and State HSC amounts and remit on one check.

If applicable, a quietus must be written from tax collections to the LOIT (CAGIT or COIT) PTRC fund for the local PTRC portion of the refunds. Also if applicable, a quietus must be written from tax collections to the COIT Fund and/or the CEDIT HSC Fund and/or the LOIT (CAGIT or COIT) HSC Fund for the local HSC portion of the refunds, and, if applicable, to the LOIT (CAGIT or COIT) residential PTRC fund for the residential PTRC portion of the refunds.

Applying Form 17TC Data to Apportionment Sheet Form 102

The taxing district total of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the Apportionment Sheet.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **PTRC** column of Section A of the Apportionment Sheet. This total includes the state portion of PTRC and, if applicable, the local LOIT (CAGIT or COIT) PTRC.

The taxing district total of the **Total HSC** column of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **HSC** column of Section A of the Apportionment Sheet. This total includes the COIT HSC, CEDIT HSC, CEDIT residential PTRC, local LOIT (CAGIT or COIT) HSC, and/or local LOIT (CAGIT or COIT) residential PTRC.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A.

Delinquent Tax and Penalty Deduction Instructions

It is no longer a requirement to report the 2008 & prior delinquent taxes and penalties collected. However, if your county opts to continue to report these tax and penalty collections, please follow the instructions as listed. Your county will need to request the 2008 & Prior Del Tax and Penalty Deduction worksheet from the AOS.

Prior to the calculation of the distribution of property taxes a portion of the 2008 and prior delinquent taxes and penalties collected is deducted. This calculation is made using the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet provided by the AOS. In the remainder of these instructions the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet will be referred to as the Del Tax Deduction Calculation Worksheet.

For Settlement the county treasurer will certify in Column 2 of the County Treasurer's Certificate of Tax Collections – Form 49TC the collections of 2008 and prior delinquent taxes and penalties.

In the second column of the Del Tax Deduction Calculation Worksheet the county auditor will enter the total amount, if any, of the 2008 and prior property tax refunds that are being included in the Settlement.

The Del Tax Deduction Calculation Worksheet will calculate the 2008 and prior delinquent tax and penalty amount to be deducted prior to the calculation of the property tax distribution. The calculation will be based on the fund percentages entered to the Del Tax Deduction Calculation Worksheet and the amounts entered in the first column and the amount entered in the second column of the Del Tax Deduction Calculation Worksheet.

The calculated 2008 and Prior Delinquent Tax and Penalty deduction amount is the amount in the last column of the Del Tax Deduction Calculation Worksheet. The amount in the last column of the Del Tax Deduction Calculation Worksheet is entered on Line 5 "Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected" line of the Apportionment Sheet and Settlement Sheet.

At the time the Settlement quietus are prepared the delinquent tax and penalty deduction amount must be quietus to funds. The total amount shown on the Del Tax Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund amounts is to be quietus to a separate fund. The separate fund will need to be established and the suggested title of the fund is "State's Share of Delinquent Taxes and Penalties Fund."

The total amount shown on the Del Tax Deduction Calculation Worksheet for the family and children's fund and the children's psychiatric residential treatment services fund is to be quietus to the county's levy excess fund or the rainy day fund if so adopted by ordinance by the county council.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the delinquent tax and penalty deduction amount that was quietus to the "State's Share of Delinquent Taxes and Penalties Fund."

If the Del Tax Deduction Calculation Worksheet is submitted, final approval of the Settlement will not be given until the Settlement Department has received the check for the total amount shown on the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund.

The County Family & Children fund and the County Psychiatric Fund amounts are not sent to the state.

For counties that still have an amount to remit to a school corporation general fund, remit the total amount shown on the worksheet for the school general fund directly to the school corporation referenced on the second page of the 2008 & Prior Worksheet with School Levy Shortfall. The school general fund delinquent tax and penalty deduction amount will be distributed directly to the applicable school corporation and reported on a separate Certificate of Tax Distribution Form 22. This only affects a few of counties.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

The Treasurer and Auditor Excise Tax Reconciliation Worksheet is used to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of License Excise Tax for the next settlement is accurate. The License Excise Tax amount reported by the county treasurer on the Form 49TC will be a different amount from the amount distributed by the county auditor.

Following are instructions for the amounts to be entered on each line of the Treasurer and Auditor Excise Tax Reconciliation Worksheet.

County Treasurer Certified Excise Tax

The amount entered on this line is the amount certified by the county treasurer on the License Excise Tax Collected line in Column 6 of the Treasurer's Certification of Tax Collections Form 49TC. The excise tax certified on the Form 49TC must be the total of all excise tax types shown in the Other Sources Section of the treasurer's cash book as of the date of the treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, excise tax replacement, and/or lottery credit. The total excise tax certified by the county treasurer does not include excise surtax and wheel tax.

Plus: Excise Tax Advance Total

The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the treasurer's cash book and the auditor's funds ledger. On the treasurer's cash book, the quietus should have reduced the excise tax in the "Other Sources" section of the cash book and increased the funds ledger amount in the "Funds Ledger" section of the cash book. The excise tax certified by the treasurer is the excise tax shown in the "Other Sources" section of the cash book as of the certification date. This excise tax amount should have been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the county auditor is not reduced by the excise tax advances. This is why the excise tax advance amount is a Treasurer and Auditor Excise Tax Reconciliation item.

Minus: Excise to be distributed at Settlement

The amount entered on this line is the total of Column 12 of the Form 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut-off date minus the excise tax allocation amounts and minus the amount, if any, deducted for watercraft excise tax refunds. The county auditor's excise tax cut-off date is the "as of" date chosen by the county auditor to include excise tax in the settlement. The June Settlement excise tax cut-off date is the end of March. The December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is consistent from year to year.

The amount entered on this line must be entered as a positive amount.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

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Minus: Excise Tax to be distributed to County General Fund for Reimbursement of Watercraft Excise Tax

The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft excise tax refunds paid from the county general fund. If a refund of watercraft excise tax is paid by the county, the county should be reimbursed from excise tax at the next settlement. The reimbursement is accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction occurs before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietus are prepared. When settlement quietuses are posted to the cash book the excise refund quietus is posted against the excise tax in the "Other Sources" section of the cash book. This reduces the excise tax in the "Other Sources" section of the cash book. The quietus is also posted to the "Funds Ledger" section of the cash book to increase the "Funds Ledger" section of the cash book.

The amount entered on this line must be entered as a positive amount.

Minus: Welfare and School Excise Tax Allocations

The amount entered on this line is the Remittance to State amount from the Excise Tax Allocation Worksheet.

Equals Treasurer and Auditor Excise Tax Difference

The worksheet calculates this line. The calculation is Line 1 plus Line 2 minus Lines 3, 4, and 5. If this reconciliation worksheet is completed correctly, Line 6 should rarely equal zero because there is almost always a timing difference between the excise tax certified by the county treasurer and the excise tax included in the settlement by the county auditor. A difference amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference and Line 10 should equal zero.

Plus: Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by Treasurer Certification Date and Not Included in Treasurer's Certified Amount

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and the county auditor included in the June Settlement excise tax the auditor of state excise tax cut replacement distribution sent in April for the March excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in April for the March excise tax cut, the April excise tax cut replacement distribution for the March excise tax cut is the amount shown on this line.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and the county auditor included in the December Settlement excise tax the auditor of state excise tax cut replacement distribution sent in October for the September excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in October for the September excise tax cut, the October excise tax cut replacement distribution for the September excise tax cut is the amount shown on this line.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

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Minus: Excise Tax Received After the Auditor Cut-Off Date

The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and the treasurer receives deposits of April excise tax that are posted to the cash book and included in the certified excise tax amount, the April deposits are shown on this line.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and the treasurer receives deposits of October excise tax that are posted to the cash book and included in the certified excise tax amount, the October deposits are shown on this line.

The above scenarios typically occur when the treasurer's practice is to post branch excise to the cash book at the same time the BMV reports the branch deposits to the treasurer.

Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cash Book and Not Included in the Treasurer's Certified Amount

The amount entered on this line is the excise tax received by the treasurer by the county auditor's cut-off date and is included in the settlement by the county auditor, but is not posted to the treasurer's cash book and is not included in the treasurer's certified excise tax amount.

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and not all of the deposits of March excise tax are posted to the cash book and included in the certified excise tax amount, the un-posted and uncertified March excise tax amounts are shown on this line. This typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the March bank statement received in April and posted in April did not included all of the March excise tax amounts.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and not all of the deposits of September excise tax are posted to the cash book and included in the certified excise tax amount, the un-posted and uncertified September excise tax amounts are shown on this line. This typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the September bank statement received in October and posted in October did not included all of the September excise tax amounts.

It would be extremely rare to have an amount on Line 8 and an amount on Line 9.

Equals: Reconciled Difference

The amount on this line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9 minus Line 8. If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, this line will equal zero.

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Excise Tax Allocation Deductions

Prior to the calculation of the distribution of excise tax a portion of excise tax is deducted for allocations to be remitted to the Settlement Department at Settlement. The calculation of the allocations will be made using the Excise Tax Allocation Deduction Worksheet provided by the AOS. The AOS provides the Excise Tax Allocation Deduction Worksheet to each county.

At Settlement enter in the “Total Excise” column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the Welfare Excise Tax Allocation Deduction and the School Excise Tax Allocation Deduction based on the excise tax amount entered in the “Total Excise” column and the excise tax allocation factors entered in the SWETA, Welfare and School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 12 of the County Treasurer’s Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the “License Excise Tax for Apportionment” line of the Apportionment Sheet and the Settlement Sheet.

When the Settlement is filed with the Settlement Department the Excise Tax Allocation Deduction Worksheet must be emailed to the Settlement Department.

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction Worksheet must quietus to a separate fund. You can, if you like, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distributions are issued to taxing units, a remittance must be made to the Settlement Department for the total of the excise tax allocation deductions.

Final approval of the Settlement will not be given until the Settlement Department has received the remittance of the total excise tax allocations as shown on the Excise Tax Allocation Deduction Worksheet.

Form 102 - Apportionment Sheet, Section A

The Apportionment Sheet Form 102 is very similar to the Settlement Sheet Form 105. Both have a Section A for June Settlement, a Section A-1 for December Settlement and a Section B for the apportionment of taxes. Only the Settlement Sheet Form 105 has a Section C for fines and fees due state amounts. An Apportionment Sheet Form 102 is prepared for each taxing district. The Settlement Sheet Form 105 is the total of all Apportionment Sheets. Many counties have replaced Apportionment Sheets with worksheets generated from tax systems, or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Apportionment Sheet (an example of which is illustrated on page 9-43 of the [County Auditor's Manual](#)), worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

SECTION A		JUNE SETTLEMENT	NET TAX, PEN & INT	PROPERTY TAX REPL. CREDIT	HSC	TOTAL
1	Collections Certified by County Treasurer:					
2	Property Tax		0.00	0.00	0.00	0.00
3	Before Apportionment Adjustments					
4	Less: Erroneous Tax, Penalties & Interest Refunded		0.00	0.00	0.00	0.00
5	Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected		0.00	XXXXXXXXXX	XXXXXXXXXX	0.00
6	Plus: Late Payment Penalties on Unpaid Special Assessments		0.00	XXXXXXXXXX	XXXXXXXXXX	0.00
7	Plus or Minus: Other Before Apportionment Adjustments		0.00	0.00	0.00	0.00
8	Net Property Tax for Apportionment		0.00	0.00	0.00	0.00
9	License Excise Tax For Apportionment		0.00	XXXXXXXXXX	XXXXXXXXXX	0.00
10	TOTAL FOR APPORTIONMENT - Total of Lines 8 and 9		0.00	0.00	0.00	0.00

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the amount certified by the treasurer in column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. If the treasurer has included surplus tax collections in column 1 or column 2 of the Form 49TC, the amount on line 2 should be the column 3 amount of the Form 49TC less the surplus tax collections.

Line 2 - Property Tax

PTRC Column – Is the amount certified by the treasurer in column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. If the county has LOIT (COIT or CAGIT) PTRC, the PTRC Column will equal the LOIT PTRC. The LOIT PTRC amount included in the PTRC Column will depend on the LOIT distributions the county has received from the state.

If applicable, at least 5/12's of the abstract LOIT PTRC amount must be included in the June Settlement. The county auditor should have written a warrant to the county treasurer from the LOIT PTRC Fund. The county treasurer should have posted the warrant to the treasurer's cashbook as LOIT PTRC. The taxing district breakdown should have been the taxing district amounts shown on the abstract. This need to be completed before the June Settlement process begins.

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Form 102 - Apportionment Sheet,
Section A
(Continued)

Any Settlement filed by a LOIT PTRC county that does not include LOIT PTRC, if applicable, will not be approved.

Line 2 - Property Tax

HSC Column – Is the amount certified by the treasurer in column 5 of the Treasurer’s Certificate of Tax Collections Form 49TC.

If the county has COIT HSC, CEDIT HSC, LOIT (CAGIT or COIT) HSC, and/or LOIT Res PTRC, the HSC Column should include COIT HSC, CEDIT HSC, LOIT (CAGIT or COIT) HSC, and/or LOIT Res PTRC. The COIT HSC, CEDIT HSC LOIT (CAGIT or COIT) HSC, or LOIT Res PTRC amount included in the HSC Column will depend on COIT HSC, CEDIT HSC, LOIT (CAGIT or COIT) HSC, and/or LOIT Res PTRC distributions the county has received from the state. At a minimum the amount or amounts should be at least 5/12’s of the Abstract amount. If these steps have not been taken, they need to be before the June Settlement process begins.

Any Settlement filed that does not include the proper amount of HSC or, if applicable, residential PTRC will not be approved.

Line 2 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the HSC column.

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the amount from the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Line 4 - Less: Erroneous Tax Penalties and Interest Refunded

PTRC Column – Is the amount from the **Total Tax Replacement Credit** column of the Certificate of Tax Refunds Form 17TC.

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

HSC Column – Is the amount from the **Total HSC** column of the Certificate of Tax Refunds Form 17TC.

Line 4 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the HSC column. This amount should also equal the Total Refund column of the 17TC.

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**Form 102 - Apportionment Sheet,
Section A
(Continued)**

Line 5 – Less: State’s Share of 2008 and Prior Delinquent Tax and Penalties Collected

This line will only be used if your county opts to continue to track and distribute the 2008 & prior delinquent tax collections.

Net Tax Penalty and Interest Column – Line 4 of Section A of the Apportionment Sheet is equal to the amount shown in the “Taxing District Total Deduction Amount” column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 5 - TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 6 –Plus Late Payment Penalties on Unpaid Special Assessments

Line 6 is where the late payment penalties collected on unpaid special assessments is reported. The total reported on Line 6 must agree with the total district amount reported in the Special Assessment Penalties worksheet of the 49TC.

Special assessments include ineligible HSCs, Sewer Liens, Weed Liens, etc.

Line 6- TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 7- Other Before Apportionment Adjustments

NOTE: The Apportionment Form 102, Section A, Line 7 is the amount of pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, ineligible homestead back taxes and civil penalties, or any other pre-apportionment adjustments deemed necessary.

Net Tax Penalty and Interest Column – Line 7 of the Section A of the Apportionment Sheet is amount of any pre-apportionment adjustments that need to be made.

Line 7 – Other Before Apportionment Adjustments

PTRC Column - Line 7 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for PTRC. This line is not to be used for PTRC from refunds. PTRCs for refunds are entered on line 3.

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**Form 102 - Apportionment Sheet,
Section A
(Continued)**

Line 7 – Other Pre-apportionment Adjustments

HSC Column - Line 7 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for HSC. This line is not to be used for HSC from refunds. HSCs for refunds are entered on line 3.

Line 8 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 minus line 5 plus line 6 plus or minus line 7. The **Net Tax Penalty and Interest** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 8, Tax, Penalties and Interest column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8 - Net Property Tax for Apportionment

PTRC Column - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 plus or minus line 7. The **PTRC** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 9, PTRC column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8- Net Property Tax for Apportionment

HSC Column - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 4 plus or minus line 7. The **HSC** column amount on line 8 of Section A of the Apportionment Sheet is the amount to be entered in column 10, HSC column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 8- Net Property Tax for Apportionment

Total - Line 8 of Section A of the Apportionment Sheet is equal to line 2 minus line 4, minus line 5, plus line 6 and plus or minus line 7. The **Total** column amount on line 8 of Section A of the Apportionment Sheet is the amount of property tax to be apportioned in the June Settlement and is the amount to be entered in column 11, Total Property Tax for Distribution column of the Treasurer's Certificate of Tax Collections Form 49TC.

Also, the total of the **Total Net Property Tax** column of **Section B** of the Apportionment Sheet **must** agree with the **Total** column on **line 8 of Section A** of the Apportionment Sheet.

Line 9- License Excise Tax for Apportionment

Line 9 of Section A of the Apportionment Sheet is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 9 is the amount for column 12, License Excise Tax Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC. Do not include SWETA, welfare excise tax, or school excise tax in Column 12 of the 49TC.

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Form 102 - Apportionment Sheet,
Section A
(Continued)

The excise tax apportioned is the excise tax after the deduction of the state welfare excise tax, the welfare excise tax, and school excise tax allocations. Worksheets and instructions for calculating the state welfare excise tax, the welfare excise tax and the school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations on line 6 of the Apportionment Sheet.

Also, do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations in Section B of the Apportionment Sheet.

The total of the **License Excise Tax** column of **Section B** of the Apportionment Sheet must agree with **TOTAL** column on **line 9 of Section A** of the Apportionment Sheet.

Line 10- Total for Apportionment

Line 8 of Section A of the Apportionment Sheet is equal to line 8 plus line 9. The **Total** column of line 10 should agree with column 13 Total Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC.

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Form 102 - Apportionment Sheet, Section B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 8 of Section A. The amount of license excise tax apportioned will be the total of line 9 of Section A. The section B total should agree with the section A, line 10 “Total for Apportionment” total.

Most counties have computer programs that calculate the apportionment. Instructions on how to test your program’s apportionments though manual calculation is located on page [9-38](#) of the [County Auditor’s Manual](#).

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds, and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts, adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax rates are calculated by the AOS based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax rates are provided by the AOS to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated**. The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes. The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Line 97.

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year’s Abstract.

The Form 49TC **must be emailed** to the Settlement Department when the Settlement is filed.

The Excel spreadsheet Form 49TC must be provided to the treasurer at the beginning of the June Settlement process.

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Form 49TC - Treasurer's Certificate of Tax Collections

Section 1

The Treasurer will complete Columns 1 through 7, Section 1 and Section 3, Column 29 with the actual collections.

NOTE: The 49TC contains references to the collections of the 2008 and prior delinquent tax and penalty collections. However, your county may not opt to continue to track the collections of the 2008 and prior delinquent tax and penalty collections.

In the **Current and Delinquent Tax, Penalties and Interest Less 2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, this column will not include the collections of 2008 and prior delinquent taxes and penalties.

In the **2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 2, Section 1. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, in this column the treasurer will certify the 2008 and prior delinquent tax and penalties collected from taxpayers.

In the **PTRC Column**, Column 4, Section 1, the treasurer should certify the local LOIT (CAGIT or COIT) for PTRC, if applicable.

In the **HSC Column**, Column 5, Section 1, the treasurer should certify the total of the distributions of the COIT and CEDIT HSCs, CEDIT Residential PTRC, local LOIT (CAGIT or COIT) HSC, and local LOIT (CAGIT or CEDIT) Residential PTRC, if applicable.

Column 6 is the total of Columns 3 through 5.

In the Add: License Excise Tax Collected located below the total line of column 6 the treasurer will certify the license excise tax collections from the Treasurer's cashbook as of the time property tax collections are certified.

Other Collections items of Column 6 of the 49TC are completed as follows:

Excess (Surplus Tax) from Column 7

The treasurer will list the following from the **Other Sources** section of the Cashbook:

Demand Fees, Tax Sale Costs, Conservancy District collections, Ineligible HSC Tax collections, Ineligible HSC Civil Penalty collections, and Late Payment Penalty on Special Assessments collections on the designated lines of the form.

Form 49TC - Treasurer's Certificate of Tax Collections

(Continued)

On the other available lines the treasurer will certify other collections from the "Other Sources" section of the Cashbook as necessary within the county.

Examples of other collections may include:

1. Non-sufficient Fund Check Fee collections
2. Sewer Lien collections
3. Weed Cutting Lien collections
4. Line Fencing Lien collections
5. Storm water Lien collections
6. Drainage or Ditch collections
7. Late Payment Penalties on Special Assessments.
8. Any other certified collections to be distributed

In the **Excess (Surplus) Tax Column**, Column 7, Section 1, the treasurer will certify surplus tax collections.

In Section 3, the **Special Assessment Penalties worksheet**, the treasurer will certify the amount by district of the Late Payment Penalties on Special Assessments collected, Column 29 of the 49TC. The total of Column 29 must agree with the amount reported in "Other Collections" in Section 1 of the 49TC, Column 6 for Late Payment Penalty on Special Assessments Collected.

The auditor will need to know the late payment penalty collections on special assessment by taxing district as the auditor must make a before apportionment adjustment in each applicable taxing district. After the late payment penalties on special assessments are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments.

The Auditor's part of the 49TC is completed as follows:

Col. 8, Tax Penalties and Interest

= The amount in the **Net Tax Penalty and Interest** column of Line 8, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Also, Column 8 should equal Column 3 of the Form 49TC adjusted for the total deductions before apportionment, which includes amounts refunded to taxpayers (amounts on the Certificate of Tax Refunds Form 17TC), state portion of 2008 & prior delinquencies collected, late payment penalties collected on special assessments, and other settlement adjustment amounts.

If the treasurer included surplus tax collections in Column 1 or 2 of the Form 49TC, Column 8 will also be less than Column 3 by the amount of the surplus tax collected.

Form 49TC - Treasurer's Certificate of Tax Collections

(Continued)

Col. 9, PTRC

The amount in the **PTRC** column of Line 8, **Net Property Tax for Apportionment** line, of the Apportionment Sheet, Section A.

Column 9 should also equal Column 4 of the Form 49TC less the **Total Tax Replacement Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 9 should also equal Column 4 of the Form 49TC less the PTRC column of Line 7 for other pre-apportionment adjustments of the Apportionment Sheet Section A. If a county does not have LOIT PTRC and there is state replacement credit on the Form 17TC adjustment, Column 9 will be a negative amount.

Column 9 may be more than Column 4 for LOIT PTRC counties if the treasurer did not include the proper amount of LOIT PTRC in Column 4. See Apportionment Sheet Line 2 PTRC instructions.

Col. 10, HSC

The amount in the **HSC** column of Line 8, **Net Tax for Apportionment** line, of the Apportionment Sheet, Section A.

Column 10 should also equal Column 5 of the Form 49TC less the **Total HSC** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 10 should also equal Column 4 of the Form 49TC less the HSC column of Line 7 for other pre-apportionment adjustments of the Apportionment Sheet Section A. If a county does not have a local HSC and there is HSC on the Form 17TC, Column 10 will be a negative amount.

Column 10 may be more than Column 5 if the treasurer did not include the proper amount of HSC, if applicable, or residential PTRC in Column 5, if applicable. See Apportionment Sheet Line 2 HSC instructions.

Col. 11, Total Property Tax for Distribution

The amount in the Total column of Line 8, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 11 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 8 plus column 10 of the Form 49TC.

Col. 12, License Excise Tax Distributed

The amount on Line 9, **License Excise Tax Apportionment** line, of the Apportionment Sheet Section A. The column 12 amount will be the excise tax amount after the state welfare excise tax, welfare excise tax, and school excise tax allocations have been deducted.

DO NOT include the state welfare excise tax, the welfare excise tax, or the school excise tax allocation in Column 12, License Excise Tax Distributed column of the Form 49TC.

Col. 13, Total Distributed

The amount in the **Total** column of Line 10, **Total for Apportionment** line, of the Apportionment Sheet Section A.

Column 13 of the Form 49TC also equals column 11 plus column 12 of the Form 49TC.

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Form 49TC - Treasurer's Certificate of Tax Collections

(Continued)

Section 2

Columns 14 through 28, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are only applicable for the June Settlement, if tax refunds are deducted in the June Settlement and the refunds include PTRC and/or HSC or the treasurer did not include the proper amount of property tax replacement or HSC in Column 4 and/or 5 and the auditor did include the proper amount in Column 9 and/or 10. Also, if pre-apportionment adjustments included PTRC and/or HSC, columns 14-28, Section 2 of the 49TC could be affected.

Col. 17, State PTRC Portion of Column 16

The taxing district amount equals the state portion of the taxing district amount of property Tax Replacement column of Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. Taxing district amount also equals the taxing district PTRC Due State from summary page of the 17TC. The total of column 17 represents the amount PTRC that **must be** sent to state when the settlement is filed.

Col 18, Local LOIT PTRC Portion of Column 16

The taxing district amount equals the local LOIT (CAGIT or COIT) portion of the taxing district amount of property Tax Replacement column of Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. Taxing district amount also equals the taxing district Local LOIT (CAGIT or COIT) PTRC Due Local LOIT PTRC Fund column from the summary page of the 17TC. The total of column 18 is the amount of LOIT (CAGIT or COIT) PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) PTRC fund.

Col 22, State HSC Portion of Column 21

The taxing district amount equals the state HSC portion of the taxing district amount of HSC column of Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. The taxing district amount also equals the taxing district State HSC Due State column from the summary page of the 17TC. The total of column 22 is the amount of state HSC that **must be** sent to state when the settlement is filed.

Co. 23 COIT HSC Portion of Column 21

The taxing district amount equals the COIT HSC portion of the taxing district amount of HSC on Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. Taxing district amount also equals the taxing district COIT HSC Due COIT HSC Fund column from the summary page of the 17TC. The total of column 23 is the amount of the COIT HSC that **must be** paid to or paid from the COIT fund.

Col. 24 CEDIT HSC Portion of Column 21

The Taxing district amount equals the CEDIT HSC portion of the taxing district amount of HSC on Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. Taxing district amount also equals the taxing district CEDIT HSC Due CEDIT HSC Fund column from the summary page of the 17TC. The total of column 24 is the amount of CEDIT HSC that **must be** paid to or paid from the CEDIT HSC fund.

Col 25 CEDIT Res PTRC Portion of Column 21

The Taxing district amount equals CEDIT Res PTRC portion of the HSC column on Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. Taxing district amount also equals the taxing district CEDIT Res PTRC Due CEDIT Res PTRC Fund column from the summary page of the 17TC. The total of column 25 is the amount of CEDIT Residential PTRC that **must be** paid to or paid from the CEDIT Residential PTRC fund.

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Form 49TC - Treasurer's Certificate of Tax Collections

(Continued)

Col. 26 Local LOIT (CAGIT OR COIT) HSC Portion of Column 21

The total of column 26 is the amount of local LOIT (CAGIT or COIT) HSC that **must be** paid to or paid from the LOIT (CAGIT or COIT) HSC fund.

Col. 27 Local LOIT (CAGIT OR COIT) Res PTRC Portion Of Column 21

The Taxing district amount equals the local LOIT (CAGIT or COIT) Res PTRC portion of the HSC column on Form 102, section A, line 4, Less Erroneous Tax, Penalties and Interest Refunded to Taxpayer. The taxing district amount also equals the taxing district LOIT (CAGIT or COIT) Res PTRC Due LOIT Res PTRC Fund column from the summary page of the 17TC.

The total of column 27 is the amount of local LOIT (CAGIT or COIT) Residential PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) Residential PTRC fund.

Col. 28 Other Property Tax Credit Portion of Column 21

The total of column 28 is the amount of Other Property Tax Credit that must be paid to or paid from the Settlement of Delinquent Tax collections due state fund.

The total of columns 17 and 22 will be netted together and the sum will be the amount sent to the state when settlement is filed.

105 - Settlement Sheet

The Settlement Sheet, Form 105 is an electronic spreadsheet provided by our office. The county auditor or staff member will input data to the spreadsheet and email completed spreadsheet to our office. After the Settlement Sheet and the Quietus Worksheet is approved by our office, our office will print two Settlement Sheets and mail them to the county auditor for a signature. The county auditor will retain one of the Settlement Sheets and return to our office one of the signed Settlement Sheets.

The Settlement Sheet, Form 105 provided by the Auditor of State must be used for the official filing of the Settlement. Some software providers have a Settlement Sheet, Form 105 that has been approved by the AOS for use by the county.

The Settlement Sheet, Form 105 **must** balance completely. Settlement Sheets that **do not balance** will be returned and the settlement will not be approved.

Section A

Settlement Sheet Form 105 Section A is the total of Section A of the entire county's Apportionment Sheets. Please [see Form 102 Apportionment Sheet, Section A](#) instructions for additional information.

Section B

The total of the **Total Net Property Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 8 of Section A of the Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 9 of Section A of the Settlement Sheet. Excise Tax Allocation Deduction amount money is not shown in Section A or Section B. The excise tax shown in Section A and Section B is after the SWETA, Welfare and School Excise Tax Allocation deduction.

Please see [Form 102 Apportionment Sheet Section B](#) instructions for additional instructions.

Section C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed please write it in on a blank line.

The fines and fees reported are the amounts from the funds ledger as of May 31st. If your settlement is processed prior to May 31st, you may remit the April 30th balance.

If your settlement is not processed and approved by June 30th, the total funds ledger fines and fee amounts listed in Section C **must be remitted by June 30th**. The "Report to State Auditor of Settlement Fines and Fees Due State" form must be used to report the amounts.

NOTE: SWETA (State Welfare Excise Tax Allocation), Welfare Excise Tax Allocation and the School Excise Tax Allocation ARE NOT listed in Section C.

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Fines and Fees Form 105, Section C

INFRACTION JUDGEMENT – [IC 34-28-5-5](#)

Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

OVERWEIGHT VEHICLE FINE - [IC 9-20-4](#)

Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

SPECIAL DEATH BENEFIT - [IC 35-33-8-3.2](#)

A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis.

The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

SALE DISCLOSURE FEE - [IC 6-1.1-5.5](#)

Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sales disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

CORONER'S CONTINUING EDUCATION FEE - [IC 16-37-1-9](#)

A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under IC 16-20-1-27, a two dollars (\$2) (after June 30, 2013, and before July 1, 2018) coroners' education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the AOS each June and December.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE - [IC 11-13-4.5-4](#)

This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county offender transportation fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

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Fines and Fees Form 105, Section C

(Continued)

MORTGAGE RECORDING FEE - [IC 24-9-9-1](#)

The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

CHILD RESTRAINT FINE - [IC 9-19-11](#)

Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county Auditor on a monthly basis. The child restraint fines are remitted to the auditor of state's office with each June and December settlement.

CANINE RESEARCH AND EDUCATION FUND - [IC 6-9-39](#)

If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the AOS for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the AOS each June and December settlement.

FOREST RESTORATION FUND

For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007 back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet used for calculating the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by June 30, 2010.

For classified forest or wildlands property classified prior to June 30, 2006 and are withdrawn back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a used for calculating the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

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Fines and Fees Form 105, Section C

(Continued)

SEX/VIOLENT OFFENDER REGISTRATION FEE - [IC 36-2-13-5.6](#)

Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per IC 36-2-13-5.6.

The local law enforcement authority shall transfer fees collected to the county auditor of the county. The amount collected is to be receipted into the county sex and violent offender administration fund. 90% of the fees remitted to the county auditor are receipted to the county sex or violent offender administration fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will receipt the fees into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)

If an individual's use of property changes so that part or all of the property no longer qualifies for a HSC and the individual fails to notify the county auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the HSC or the termination of the HSC. The individual is also liable for a 10% civil penalty on the additional taxes. The county auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County Auditor's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the county treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the county treasurer will certify in the Other Collections Section of the 49TC the Ineligible HSC Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible HSC tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund.

At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

VIOLENT CRIME VICTIMS COMPENSATION FUND – [IC 11-10-8-6\(a\)](#)

The earnings of an offender employed in a work release program under this chapter, less payroll deductions required by law and court ordered deductions for satisfaction of a judgment against the offender shall be surrendered to the department or its designated representative. After the distribution of any state and federal income taxes and social security deductions not otherwise withheld and, if applicable, after the distribution of the cost of membership in an employee organization, ten percent (10%) of the offender's gross earnings are to be deposited in the violent crime victims compensation fund established by IC 5-2-6.1-40. IC.11-10-8-6(a) also addresses the handling of the balance of the earnings of an offender.

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Quietus Worksheet

The AOS has provided a Quietus worksheet to assist the county auditor and county treasurer with the final steps of the property and excise tax settlement. There are now four separate worksheets to complete and a summary worksheet.

Quietus Summary

Only enter the county name and the settlement period.

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell A3), enter the county name.

Where the words “ENTER TAX YEAR HERE” appears in blue (cell E3), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each worksheet in the workbook.

The worksheet will automatically insert the totals of the Property Tax Quietus, the Excise Tax Quietus, and the Additional Settlement Quietus and provide the total transfer by quietus. This total should also be the same amount the treasurer shows as the total transferred by quietus on the cash book.

Property Tax Worksheet

In the first column please list all of the funds. The worksheet has several funds already listed. The cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be exactly the same as the funds listed in Section B of the Settlement Form 105.

The second column, **Gross Property Tax for Distribution** enters the fund amounts for property tax from Section B of the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 property tax column total. Also, the total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, enter the property tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the property tax advance amounts with the county treasurer. If you did not previously verify the amounts, you must verify the property tax advance amounts at this time. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit’s examination of records. Enter this as a positive number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution less the property tax advances, less the exam of records. There is a formula embedded in the worksheet to calculate this total for you.

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Quietus Worksheet

(Continued)

Excise Tax Worksheet

The fund names will be carried over from the Property Tax Worksheet.

In the second column, **Gross Excise Tax for Distribution**, enter the Excise Tax from Section B on the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 excise tax column total. Also, the total of this column must agree with the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, enter the excise tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the excise tax advance amounts with the county treasurer. If you did not previously verify the amounts you must verify the excise tax advance amounts at this time. Also, the total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. There is a formula embedded in the worksheet to calculate this total for you.

Scroll down to enter the Excise Tax Allocation Deduction Amount. The Excise Tax Allocation Deduction amount can be found on the Excise Tax Allocation Worksheet.

The “Total Excise Tax Quietus” amount will calculate for you.

Additional Property Tax Quietus

Overpayments from Overpayment Listing & 49TC Column 3 Reconciliation (if applicable)

Only enter data in this cell if your treasurer included overpayments with collections in column 3, Section 1 of the 49TC. If applicable, quietus this amount to the surplus tax fund. Rarely are overpayments included in column 3 of the Form 49TC. If applicable, this amount will be quietus to the Surplus Tax fund.

Non-Sufficient Funds (NSF) Checks or, if applicable, other Settlement adjustments from Line 42 of the Form 105

If the Line 42 amount is a NSF check deduction, enter on this line of the quietus worksheet the NSF check amount. If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is applicable to the Line 42 amount, enter the Line 42 amount on this line of the quietus worksheet.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is **not** applicable to the Line 42 amount, **do not** enter the Line 42 amount on this line of the quietus worksheet.

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Quietus Worksheet

(Continued)

Additional Property Tax Quietus (Continued)

Net PTRC & HSC Due to State from total of columns 17 and 22, Section 2 of the 49TC

enter the net total of PTRC & HSC to be remitted to the state if the net total of these two columns is a negative amount. Only enter the amount on this line of the quietus worksheet if the county owes PTRC and/or HSC to the state. This amount is entered as a positive. Quietus this amount to the Settlement Fund or the PTRC & HSC Due State funds.

Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of the Form 17TC and the Net Tax, Penalty, and Interest Column of the Refund Line of the Form 105)

Enter the amount from the Form 105, the Net Tax, Penalty and Interest Column of the Form 105. This amount must also agree with the Amount Refunded to Taxpayer **Total** of the 17TC. Quietus this amount to the County General fund.

Exam of Records from above and the Form 22

Enter the examination of records amount being subtracted from the distribution to the taxing units. This amount must also agree with the amount for examination of records listed in the upper portion of the quietus worksheet. Quietus this amount to the County General fund.

Omitted HSC Refunds Total from Form 17HC, if applicable

Enter the total amount in the Total Omitted State and Local HSC and/or Residential PTRC Refund column of the Form 17HC. If applicable, Quietus this amount to the County General fund.

LOIT (CAGIT or COIT) PTRC Due LOIT (CAGIT or COIT) PTRC Fund

If the amount on the 49TC, Section 2, Column 18 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the LOIT (CAGIT or COIT) PTRC fund.

COIT HSC Due COIT HSC Fund

If the amount of the 49TC, Section 2, Column 23 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the COIT fund

CEDIT HSC Due CEDIT HSC Fund

If the amount of the 49TC, Section 2, Column 24 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the CEDIT HSC fund

CEDIT Res PTRC Due CEDIT Res PTRC Fund

If the amount of the 49TC, Section 2, Column 25 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the CEDIT RES PTRC fund

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Quietus Worksheet

(Continued)

Additional Property Tax Quietus (Continued)

LOIT (CAGIT or COIT) HSC Due LOIT (CAGIT or COIT) HSC Fund

If the amount of the 49TC, Section 2, Column 26 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the LOIT (CAGIT or COIT) HSC fund.

LOIT (CAGIT or COIT) Res PTRC Due LOIT (CAGIT or COIT) Res PTRC Fund

If the amount of the 49TC, Section 2, Column 27 is a negative amount, enter that amount as a positive number on the quietus worksheet. Quietus this amount to the LOIT (CAGIT or COIT) RES PTRC fund

Other Property Tax Credit Due Other Property Tax Credit Fund

If the total amount of column section 2, column 28 of the 49TC is a negative amount, enter that amount as a positive value. Quietus this amount to Other Property Tax Credit fund.

State's Share of 2008 & Prior Delinquent Tax and Penalties Collected, if applicable

Enter the amount labeled "Amount to remit to state for State Fair, Forestry, HCI, MAW, & CHINS" from the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. Enter this amount as a positive number on the quietus worksheet. If applicable, quietus this to the Settlement Fund or the Delinquent Tax Collections Due State fund.

Family and Children's and Children's Psychiatric Residential Treatment Services Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable

Enter the amount labeled "Amount to quietus to Levy Excess or Rainy Day Fund" from the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. Enter this amount as a positive number on the quietus worksheet. If applicable, quietus this to the Settlement Fund or the Rainy Day fund as applicable.

School General Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable

Enter the amount labeled "Amount to distribute to School General Fund" from the 2008 & Prior Delinquent Tax and Penalty Collection Funded Deduction Calculation Worksheet with School Shortfall. Enter this amount as a positive number on the quietus worksheet. If applicable, quietus this to the Settlement Fund or the Delinquent Tax Collections Due School fund.

The next four lines are available for use if necessary. Quietus the amounts to the corresponding fund.

Total Additional Property Tax Quietus

This is the total of the additional property tax quietus. The quietus worksheet will calculate this total.

Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus)

This is total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus worksheet will calculate this total.

Quietus Worksheet (Continued)

Treasurer's Cash (Property Tax)

Treasurer's Property Tax at Certification

Enter the property tax total of Column 6, Section 1 of the 49TC.

Minus: Total Property Tax Advance Amount

Enter the property tax advance amounts on this line. The amount entered does not include excise tax advances. You should have previously verified the property tax advance amounts with the county auditor. If you did not previously verify the amounts you must verify the property tax advance amounts at this time.

Plus: Late Payment Penalty on Special Assessments to be distributed

Enter the late payment penalties on special assessments that were collected. This total should agree with the amount on the 49TC, Section 3, Column 29 of the Special Assessment Penalties worksheet.

Equals: Net Property Tax at Certification

This is the result of subtracting the total property tax advance amount from the treasurer's property tax at certification. The worksheet will calculate this amount for you.

Plus: PTRC & HSC Due from State

Enter the net amount due from the state from the 49TC, Section 2, Columns 17 and 22 if the net total of the columns is a positive amount. Your county will receive this money from the state either by warrant or by ACH.

Plus: LOIT (CAGIT or COIT) PTRC Due from LOIT (CAGIT or COIT) PTRC Fund

If the amount on the 49TC, Section 2, Column 18 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the LOIT PTRC Fund.

Plus: COIT HSC Due from COIT HSC Fund

If the amount of the 49TC, Section 2, Column 23 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the COIT HSC Fund.

Plus: CEDIT HSC Due from CEDIT HSC Fund

If the amount of the 49TC, Section 2, Column 24 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT HSC Fund

CEDIT Res PTRC Due from CEDIT Res PTRC Fund

If the amount of the 49TC, Section 2, Column 25 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT Res PTRC Fund

LOIT (CAGIT or COIT) HSC Due from LOIT (CAGIT or COIT) HSC Fund

If the amount of the 49TC, Section 2, Column 26 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the LOIT HSC Fund.

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Quietus Worksheet

(Continued)

Treasurer's Cash (Property Tax) (Continued)

LOIT (CAGIT or COIT) Res PTRC Due from LOIT (CAGIT or COIT) Res PTRC Fund

If the amount of the 49TC, Section 2, Column 27 is a positive amount, enter that amount here as a positive number. A check will be written to the treasurer from the LOIT Res PTRC Fund.

Other Property Tax Credit Due Other Property Tax Credit Fund

If the total amount of column section 2, column 28 of the 49TC is a negative amount, enter that amount as a positive value. A check will be written to the Treasurer from the Other Property Tax Credit Fund.

The next three lines are available for use if necessary.

Total Treasurer's Cash Available for Settlement

This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet calculates this total for you.

Auditor's Total Property Tax Quietus (Net Property Tax for Distribution Plus Additional Property Tax Quietus)

There is a formula embedded to pull this amount from the property tax worksheet.

Balance Proof: Total Property Tax Quietus minus Treasurer's Cash Available for Settlement

This will be the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts as applicable. The result of this calculation should be zero. The worksheet calculates this for you. If the result is not zero, you need to review all entries to be certain there were no data entry errors. The auditor and the treasurer are only in balance when this line of the quietus worksheet is equal to zero.

Additional Settlement Quietus

In this section enter all of the other type collections that need to be quietus and/or distributed with settlement. This may include Surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible HSC Additional Tax and 99% Civil Penalty, Ineligible HSC 1% Civil Penalty, among other possibilities. Not all of these types of additional collections may be applicable to your county. There are additional lines available to list any of the other collections to be distributed with settlement. DO NOT include Late Assessment Penalties on Special Assessments on the Additional Settlement Quietus worksheet.

At the bottom of the Additional Settlement Quietus is a cell for the "Total Additional Quietus." This is the total of the additional settlement quietus figures listed. The worksheet calculates this total for you.

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Settlement Department Contact Information

For questions concerning the 2016 June Settlement process, please contact the Settlements Department at: Settlements@auditor.in.gov

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